



ORIGINAL

CO#

HERO Cover Sheet
Existing Homes

Rated Property Address

Zip	<input type="text"/>
City	<input type="text"/>
State	Louisiana
Street Address	<input type="text"/>
Parish	<input type="text"/>

Rater Information

Rater's Name	<input type="text"/>
Rater's SSN/VIN#	<input type="text"/>
Rater's Phone #	<input type="text"/>

Applicant Information

Applicant's Name	<input type="text"/>
Applicant's ID#	<input type="text"/>
Applicant's Phone#	<input type="text"/>

Applicant's Mailing Address (for rebate check)

Mailing Address same as above <input type="checkbox"/>	
Zip	<input type="text"/>
City	<input type="text"/>
State	Louisiana
Street Address	<input type="text"/>
Parish	<input type="text"/>

REMRate Software Version

Utility Provider

Company	<input type="text"/>
Meter #	<input type="text"/>

Gas/Propane	<input type="text"/>
Electric	<input type="text"/>

Version 8/1/2012

Annual Mmbtu Savings →

Preliminary Rating Information

1	Preliminary Rating Date	<input type="text"/>
2	Preliminary Score (As Is)	<input type="text"/>
3	Minimum Qualifying Score After a 30% Improvement = Line 2 X 0.7	<input type="text"/>
4	Proposed Final Score	<input type="text"/>
5	Proposed EEP	<input type="text"/>
6	Proposed Cost of Improvements	<input type="text"/>
7	Lesser of Line 5 or Line 6	<input type="text"/>
8	Proposed Rebate = Line 7 X 0.2	<input type="text"/>

PRELIMINARY NOTES:

Final Rating Information

1	Final Rating Date	<input type="text"/>
2	Preliminary Rating Score (As Was)	<input type="text"/>
3	Final Rating Score (Improved)	<input type="text"/>
4	Minimum Qualifying Score After a 30% Improvement = Line 2 X 0.7	<input type="text"/>
5	Does the property qualify for a Rebate?	<input type="text"/>
6	Improved Energy Efficiency Premium	<input type="text"/>
7	Actual Cost of Improvements	<input type="text"/>
8	Lesser of Line 6 or Line 7	<input type="text"/>
9	Potential Rebate = Line 8 X 0.2 (Max. \$2,000)	<input type="text"/>
10	Adjustment from MR Block	<input type="text"/>
11	ADJUSTED HERO REBATE = Line 9 X Line 10	<input type="text"/>

FINAL NOTES:

<input type="text"/>	
As Was Annual Mmbtu Usage →	<input type="text"/>
Improved Annual Mmbtu Usage →	<input type="text"/>

Required Documents

	Prelim.	Final
HERO Cover Sheet	✓	✓
Form 1119	unsigned	signed
Economic Summary	✓	✓
Energy Cost & Feature	✓	✓
Quick Analysis	✓*	✓**
Building Files	✓*	✓**
Tax Letter	signed	n/a
W9	✓	n/a
Performance Summary	n/a	✓
Improved Cost Receipts	n/a	✓
Certificate of Completion	n/a	signed

*Submit 2 w/preliminary (as is & proposed)

**Submit 2 w/final (as is & improved)

Mandatory Requirements

NOTE: If replacing AC...Must be a minimum of 14 SEER...REGARDLESS if replacing AC or not, also inspect for "Upgrade Points"...[2 Upgrade Points required in order to qualify for a rebate...6 Upgrade Points needed for Maximim Rebate - see page 2 of Cover Sheet for descriptions]

#1) Duct Requirement	<input type="text"/>
#2) Chase Requirement	<input type="text"/>
3) Knee Wall Requirement	<input type="text"/>
4) Fire Place Opening	<input type="text"/>
5) Recessed Lights	<input type="text"/>
6) Attic Access Requirement	<input type="text"/>
7) Added Attic Insulation	<input type="text"/>
8) Added Wall Insulation	<input type="text"/>
9) Gas Heater Effici. Increase	<input type="text"/>
10) Water Heater Effici. Increa.	<input type="text"/>
11) Window Upgrade	<input type="text"/>
12) Upgrade Package	<input type="text"/>

TOTAL=

0

MR Block

Total = Adj.

2 = (X 0.50)

3 = (X 0.625)

4 = (X 0.75)

5 = (X 0.875)

>=6 = (X 1.00)

Mandatory Requirements (Detail) ...

- A detailed PRESCRIPTIVE List of Upgrade Points associated to each Upgrade Item follows this description.
- All Energy Raters MUST inspect for these Upgrade Items on all Existing Home Finals regardless if they have changed out an HVAC System or not...
- The home MUST achieve at least 2 Upgrade Points, from the list of 12 Upgrade Items in order to qualify for even a partial rebate regardless if the property has changed out an HVAC System or not.
- A two (2) point upgrade will result in a .50 X multiplier of the “Qualifying Rebate”.
- Achieving 6 Upgrade Points from the list of 12 Upgrade Items will result in a total score of 6 on the MR Block of the HERO Cover Sheet and = a 1 X multiplier to apply toward the rebate.
- Refer to page 34 & image below for details on how to document the Upgrade Points Requirement
- The Upgrade Item Points requirement is MANDATORY and is in addition to an Existing Home meeting the minimum 30% increase in efficiency required by the program.
- If the HVAC is upgraded as part of the HERO Program, the upgraded HVAC system must be a minimum SEER 14.
- Two (2) Upgrade Points are mandatory to participate and 6 Upgrade Points are needed in order to qualify for the Maximum Qualifying Rebate amount which is \$2,000.

Final Rating Information		Mandatory Requirements	
1 Rating Date		NOTE: If replacing AC...Must be a minimum of 14 SEER...REGARDLESS if replacing AC or not, also inspect for "Upgrade Points"...(2 Upgrade Points required in order to qualify for a rebate...6 Upgrade Points needed for Maximim Rebate - see page 2 of Cover Sheet for descriptions)	
2 re (As Was)		#1) Duct Requirement	
3 (Improved)		#2 Chase Requirement	3
4 Minimum Qualifying Score After a		3) Knee Wall Requirement	
5 y for a Rebate?		4) Fire Place Opening	
6 ency Premium		5) Recessed Lights	
7 Improvements		6) Attic Access Requirement	3
8 Line 6 or Line 7		7) Added Attic Insulation	
9 (Max. \$2,000)		8) Added Wall Insulation	
10 from MR Block	1.000	9) Gas Heater Effc. Increase	
11 Line 9 X Line 10		10) Water Heater Effc. Increa	
FINAL NOTES:		11) Window Upgrade	
		12) Upgrade Package	
		TOTAL=	6
As Was Annual Monthly Usage			
Improved Annual Monthly Usage			

Upgrade Item 1 (Duct Requirement)The home owner will receive 6 Upgrade Points for changing out the duct system. If the mechanical system ducts are rigid ducts – inspect for mastic sealing. If the mechanical system ducts are flexible ducts – also inspect that they are fully extended, rigidly secured with straight runs, with no more than a 45 degree bend, except at registers. Completely MEET or receive no Upgrade Points in this category.

Upgrade Item 2 (Chase Requirement) The home owner will receive 3 Upgrade Points for sealing and insulating an existing chase. If the mechanical system has a chase - inspect that the chase has been dry walled, floated, and if located on an exterior wall – insulated. If the home has no chase, or if the existing chase was already sealed OR insulated prior to the preliminary rating, the homeowner CAN NOT receive any Upgrade Points under this category.

Upgrade Item 3 (Knee Wall Requirement) The home owner will receive 6 Upgrade Points for insulating all existing knee walls. If the home has any knee wall construction that uses a dry blown insulation material – inspect that some type of retaining sheathing to hold it in place has been installed. If the home has no knee walls, or if the existing knee walls already meet this requirement, the homeowner can not receive Upgrade Points in this category. Completely MEET on all existing knee walls or receive no Upgrade Points in this category.

Upgrade Item 4 (Chimney Requirement)The home owner will receive 3 Upgrade Points for properly sealing and insulating the chimney opening in the attic. If incorporating this measure be certain that the proper clearance is maintained between any hot surfaces and installed flammable materials. If the existing home's fireplace opening already meets this requirement, or if the chimney is located outside of the envelope, the homeowner can not receive any Upgrade Points in this category.

Upgrade Item 5 (Recessed Light Requirement) The home owner will receive 3 Upgrade Points for making all of the existing recessed lights air tight. If the existing home has no recessed lights, the homeowner can not receive Upgrade Points in this category. Completely MEET on all existing recessed lights or receive no Upgrade Points.

Upgrade Item 6 (Attic Access Requirement) The home owner will receive 3 Upgrade Points for sealing and insulating the attic access door. Installing an “Attic Tent” or “Air Lock” will meet this requirement...simply applying foam backed tape with a piece of insulation laid over the back of the door to the opening will not meet this requirement. If the existing home's attic access already meets this requirement, or if the attic access is located outside of the envelope, the homeowner can not receive Upgrade Points in this category.

Upgrade Items 7 & 8 (Insulation Requirement) The home owner will receive 2 Upgrade Points for every R5 increase in the attic insulation up to a maximum of R38 in the attic, AND/OR will receive 2 Upgrade Points for every R5 increase in the wall insulation up to a maximum of R19 in the walls. If the existing home already has an R-38 in the attic, or an R19 in the walls, the homeowner can receive no Upgrade Points in this category.

Upgrade Item 9 (Space Heating Requirement) The home owner will receive 4 Upgrade Points for upgrading the efficiency of the heating system, or by replacing a conventional HVAC with a 14 SEER or higher Heat Pump. If the replaced heating equipment is not part of a Heat Pump, the new heating components must be of a higher efficiency than what is being replaced. Replacing an electric strip heating system with any other electric tank water heater will not qualify for any points in this category unless it is a change from a conventional HVAC with electric strip heating to a heat pump system. Replacing an existing gas heating system without a gas efficiency increase will also not entitle the homeowner to receive any Upgrade Point in this category.

Upgrade Item 10 (Water Heating Requirement) The home owner will receive 3 Upgrade Points for upgrading the efficiency of the water heater. The new water heating equipment must be of a higher efficiency than what is being replaced. Replacing an electric tank water heater with any other electric tank water heater will not qualify for any points in this category. Replacing an existing electric tank water heater with either a gas tank-less or an electric tank-less water heater will however qualify the home for the 3 points. Replacing a gas water heater with out a gas efficiency increase will not entitle the homeowner to receive any Upgrade Points in this category.

Upgrade Item 11 (Window Requirement)The home owner will receive 2 Upgrade Points for every 3 windows that are upgraded in efficiency. If the replacement windows do not carry an efficiency increase, the home owner will receive no Upgrade Points in this category. Credit is only given for 3 window combination upgrades (ie...3 windows = 2 Upgrade Points, 6 windows = 4 Upgrade Points, 9 windows = 6 Upgrade Points, 12 windows = 8 Upgrade Points, etc.)

Upgrade Item 12 (Upgrade Package Requirement)The home owner will receive 2 Upgrade Points for installing a programmable thermostat, and adding an R8 insulation blanket to their water heater, and replacing at least 2 permanent lighting fixtures with permanently wired fluorescent fixtures controlled by occupancy sensors (CFL's Do not meet this criteria). This Upgrade Item is only good for 2 points per rated address. If any portion of this upgrade is pre-existing the home owner can not claim any of the Update Points for this item. If the homeowner can not get at least 2 points from some other upgrade area the home will not be qualified for a rebate under the program.



OF LOUISIANA

La. Dept. of Natural Resources

Energy Rated Homes of Louisiana

certifies that the home of _____ located at:

Address _____ City _____ State _____ Zip _____

has been rated using the Uniform Energy Rating System.

Rating Status

Preliminary

Final

New

Existing

(New Preliminary
is from PLANS)

Current
Rating

Estimated
Annual Pre-
Improvement
Energy Costs

Rating After
Improvement

Estimated
Annual Post
Improvement
Energy Costs

Estimated
Annual Energy
Savings

Actual use and cost may vary from this estimate depending on occupants use and weather conditions. Utility rates in effect at the time.

Least
Efficient

200-151

150 - 101

100 - 91

90 - 86

85 - 71

70 or Less

Most
Efficient

Suggested Improvement Recommendations

	Existing	Recommended / Installed	Estimated / Actual Cost	Annual Savings	Measure Lifetime
Ceiling Insulation					
Wall Insulation					
Floor Insulation					
Windows					
Air Leakage					
Water Heater					
Duct Leakage					
Heating Equipment					
Cooling Equipment					
Other					
Total Package					

Note: The savings for each individual measure will change when combined with others. Thus, the sum of all individual savings may not equal the sum of the combined package.

Disclaimer: Every effort has been made to provide information on this form based on the best professional judgement as to the house energy features found on the date of the inspection. Neither this form nor any entries made on it constitute any warranty, express or implied, as to the condition or performance of energy features, the actual energy consumption, or the cost of energy for this house after that date.

FHA Certification: I certify, that to the best of my knowledge and belief, the information contained in this report is true and accurate and I understand that the information in this report may be used in connection with an application for an energy efficient mortgage to be insured by the Federal Housing Administration of the United States Department of Housing and Urban Development.

form1119.doc/ ERHLForm1119 4/10

Information for Lenders and Appraisers

Installed Cost of Improvements	
Weighted Life of Measures	
Present Value Discount Rate	
Present Value Factor (PVF)	
Expected Monthly Mortgage Costs	
Expected Monthly Energy Savings	
Expected Annual Energy Savings	
Expected Annual Maintenance	
Net Annual Savings (NAS)	
Energy Efficiency Premium	

Home Owner Signature:

EnergyRaterSignature

Date of Rating:

*** Home Owner Signature required only on Finals**



State of Louisiana
DEPARTMENT OF NATURAL RESOURCES
OFFICE OF THE SECRETARY
TECHNOLOGY ASSESSMENT DIVISION

October 7, 2011

Dear HERO Participant,

Congratulations on your decision to participate in the HERO Program. Your participation in the HERO Program will benefit you in both saved utility bills and greater comfort, long after any rebate that you receive for making your home more energy efficient is gone.

Rules, guidelines, and procedures for the HERO Program are subject to change without notice. The guarantee that your home will be processed under the program only occurs once the Louisiana Department of Natural Resources receives a preliminary rating for your home, as submitted by a home energy rater that is listed on our website at the time of your preliminary rating. Your rebate will be based upon the guidelines that are in place at the time that the Louisiana Department of Natural Resources receives your preliminary rating.

In order for **Existing Homes** to participate in the HERO Program, a preliminary rating of the existing home, as it is before improvements, **MUST** be conducted by the Home Energy Rater of your choice prior to any energy efficient improvements being made to the existing home. This preliminary rating of the existing home, as it is before improvements, **MUST** then be submitted to the Louisiana Department of Natural Resources by the Home Energy Rater. Existing Homes that do not meet this requirement are disqualified from participation in the HERO Program. An existing home qualifies for the HERO Program by improving its efficiency by 30% over the home as it was before the improvements were made and by meeting the following requirements. If new HVAC equipment is installed as part of the improvements, in order for an existing home to qualify for the program the installed equipment efficiencies must meet the minimum performance standard called out below.

- A. If any new HVAC equipment is installed, the HVAC equipment **MUST** be a minimum SEER 14 (*this is a mandatory requirement - if the equipment efficiency is less than SEER14 - the home does not qualify for HERO*)
- B. Whether or not the improvements to the home include a new HVAC system, the improvements made to the home must also obtain at least 2 Upgrade Points from the possible items listed below. Obtaining 2 Upgrade Points will qualify the home for the minimum rebate. Obtaining any 6 Upgrade Points from the possible items listed below will qualify the home owner for the maximum \$2,000 rebate

October 7, 2011

Voluntary Items *(a detailed list will be provided to you by your energy rater)*

1. New Duct System (6 Upgrade Points)
2. Seal and Insulate Chase (3 Upgrade Points)
3. Insulate Knee Walls (6 Upgrade Points)
4. Seal and Insulate Fire Place Opening in attic (3 Upgrade Points)
5. Air Tight Recessed Lighting Fixtures (3 Upgrade Points)
6. Seal and Insulate Attic Access Door (3 Upgrade Points)
7. Increase Attic Insulation (2 Upgrade Points for each additional R5)
8. Increase Wall Insulation (2 Upgrade Points for each additional R5)
9. Increase Heating System Efficiency (4 Upgrade Points)
10. Increase Water Heater Efficiency (3 Upgrade Points)
11. Window Upgrade (2 Upgrade Points for every 3 additional windows)
12. Upgrade Package - Programmable Thermostat, R8 Water Heater Jacket, and Occupancy Sensors (2 Upgrade Points)

Note: Refer to detailed list in Original HERO Program Applicant Guidelines in order to meet specific criteria for individual Voluntary Items

- C. The homeowner must provide valid receipts to the energy rater at the time of the final rating for all of the energy improvements applied toward the HERO Program rebate
- D. If new HVAC equipment is added as part of the energy efficiency improvements applied toward the HERO Program rebate, the receipts for the HVAC equipment must clearly display the Make, Model, and Serial Number of the installed equipment

The funds allocated for your home under the HERO Program are guaranteed for 6 months from the date the preliminary rating was conducted (*Refer to Original HERO Program Applicant Guidelines*). If your home meets the mandatory 30% improvement requirement your rebate will be determined by either multiplying your home energy rating's energy efficiency premium by 20%, or by multiplying the cost of the energy efficiency improvements you make to the home by 20%...whichever is the lesser of the two. Your rebate will be the result of this calculation, up to a maximum of \$2,000. Your cash rebate amount currently will be taxable, though we have applied to the IRS for a declaration that this award be nontaxable. Should the IRS reverse their decision on taxing this cash rebate, you will not receive a 1099 for this rebate amount in the upcoming tax season. Please save this notification with your tax information for the upcoming tax season. If you have any questions, please call us at (225) 342-1399 or (800) 836-9589. Please visit our web site, for an explanation of the HERO Program, and step by step instructions on how to participate in the program, at:

<http://dnr.louisiana.gov/sec/execdiv/techasmt/programs/residential/hero/instructions.htm>

October 7, 2011

Once your home energy rating has been submitted to the Department of Natural Resources by your rater, you can monitor the status of your application through the HERO system by going to:

http://sonris-www.dnr.state.la.us/www_root/sonris_portal_1.htm

clicking on the lighthouse at the top of the screen, and then clicking on "Homeowner/Builder Inquiry" and entering your social security number and last name. It is the homeowners responsibility to visit the aforementioned site within three weeks of the date of the preliminary rating to verify that DNR has received your preliminary rating. If your preliminary rating has not been posted after this three week period inform the energy rater that your rating has not yet been submitted. Please take advantage of this feature to keep yourself abreast of the status of your application as it moves through the system. By participating in this program you consent to a possible follow up rating audit within a three year period from the time of the rebate check date. You will be notified in advance, to schedule a time at your convenience, should your home be randomly selected for such an audit.

Thanks,

Buddy Justice
Energy Rated Homes of Louisiana
Louisiana Department of Natural Resources

HBJ/dkb

Enclosure

(Homeowner Signature) *(Date)*

(Rated Property Address) *(City,)* **LA** *(Zip)*

W-9

**Request for Taxpayer
Identification Number and Certification**

**Give form to the
requester. Do not
send to the IRS.**

Print or type
See Specific Instructions on page 2.

Name (as shown on your income tax return)

Business name, if different from above

Check appropriate box: ☐ Individual/Sole proprietor ☐ Corporation ☐ Partnership
☐ Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶
☐ Other (see instructions) ▶

☐ Exempt
payee

Address (number, street, and apt. or suite no.)

Requester's name and address (optional)

City, state, and ZIP code

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number

or

Employer identification number

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

**Sign
Here**

Signature of
U.S. person ▶

Date ▶

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). Check the "Limited liability company" box only and enter the appropriate code for the tax classification ("D" for disregarded entity, "C" for corporation, "P" for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line.

For an LLC classified as a partnership or a corporation, enter the LLC's name on the "Name" line and any business, trade, or DBA name on the "Business name" line.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
 2. The United States or any of its agencies or instrumentalities,
 3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
 4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
 5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
 7. A foreign central bank of issue,
 8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
 9. A futures commission merchant registered with the Commodity Futures Trading Commission,
 10. A real estate investment trust,
 11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
 12. A common trust fund operated by a bank under section 584(a),
 13. A financial institution,
 14. A middleman known in the investment community as a nominee or custodian, or
 15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, and payments for services paid by a federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

Signature requirements. Complete the certification as indicated in 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

Certificate of Completion

(Note: This form 701 should be executed by the Energy Rated Homes of Louisiana Certified Energy Rater, the Home Owner and the Contractor and should be submitted to the Mortgage Lender prior to the release of escrowed funds for completion of improvements to the home.)

The undersigned Home Owner has retained _____ (the “Contractor”) to complete certain recommended improvements as set forth in the Home Energy Rating Certificate issued by Energy Rated Homes of Louisiana Certified Energy Rater _____ (the “Certified Energy Rater”). The undersigned Home Owner, Contractor and Certified Energy Rater hereby certify that they have inspected the property at

and that the improvements to the property have been completed in accordance with the requirements of the Energy Rated Homes of Louisiana Program. The undersigned understand that this certification will be relied upon by the Mortgage Lender to release monies currently held in escrow pending completion of said improvements.

HOME OWNER:

CONTRACTOR:

By : _____

Title: _____

CERTIFIED ENERGY RATER:

Rater Certificate No. _____